

# Sublease Pre-Closing Activities

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### Scope

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### ERP

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PF2 WP2

### Frequency

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## 1. Objective and Scope

### 1.1. Objective of this Operation

The purpose of this task is to ensure that all activities are performed to guarantee the monthly IFRS 16 closure process.

Be aware that these tasks are performed automatically through FCC, however these guidelines are for when it's needed to be done manually.

### 1.2. Scope

This procedure is applied to all WW companies under IFRS 16 scope.

## 2. Definitions

See [Finance Glossary](#);

## 3. Tasks description

The Pre-Closure Activities must be performed on D-5 and D-2.

### 3.1. D-5 - Sublease account is 0?

Open the Suspense Account and Lease Reconciliation Account, open items at the end of the closing month and make a subtotal by account.

For PF2 the Suspense Account is 5112100050 and for WP2 is 46300110.

For WP2 the Suspense Account is 1700600000 and the Lease Reconciliation Account is 46300120

**G/L account selection**

G/L account: 46300120 to [ ]  
 Company code: [ ] to [ ]

**Selection using search help**

Search help ID: [ ]  
 Search string: [ ]

**Line item selection**

**Status**

Open items  
 Open at key date: 30.06.2025

Cleared items  
 Clearing date: [ ] to [ ]  
 Open at key date: [ ]

All items  
 Posting date: [ ] to [ ]

If the balance between both accounts is zero, the check is ok. If we have balance, there is a need for corrective action

Company Code: 642230.06.2025

Account	CoCd	DocumentNo	Assignment	FTyp	Type	Pstng Date	Doc..Date	PK	Amount in local cur.	LCurr	Clrng doc.	Text
<input type="checkbox"/> 46300110	6422	5040000455	0000000600000	F31	S4	01.04.2025	01.04.2025	50	236.401,25-	EUR		*01.04.2025-30.06.2025-Sublease
<input type="checkbox"/> 46300110	6422	5050001651	0000000600000	F31	S5	01.04.2025	01.04.2025	40	236.401,25	EUR		*01.04.2025-30.06.2025-Lease receivable IFRS
* 46300110									0,00	EUR		
<input type="checkbox"/> 46300120	6422	115709579	0000000600000	F31	RV	04.04.2025	04.04.2025	50	236.401,25-	EUR		*01.04.2025-30.06.2025-Sublease
<input type="checkbox"/> 46300120	6422	5040000455	0000000600000	F31	S4	01.04.2025	01.04.2025	40	236.401,25	EUR		*01.04.2025-30.06.2025-Sublease
* 46300120									0,00	EUR		
**									0,00	EUR		

### 3.2. D-2 - Receivables Check

Open the accounts in FBL3N, all items since the beginning of the year until the end of the closing month

For PF2 the accounts are 1700400000, 1700500000, 1700600000 and 5112100050.

For WP2 the accounts are 26300100, 46300100, 46300120 and 46300110.

Make a subtotal by account and a filter by flow type F31. The balance must be equal to 0, if not, we need to analyze and correct.

G/L account selection

G/L account	<input type="text" value="26300100"/>	to	<input type="text"/>	<input type="button" value="→"/>
Company code	<input type="text" value="6422"/>	to	<input type="text"/>	<input type="button" value="→"/>

Selection using search help

Search help ID	<input type="text"/>
Search string	<input type="text"/>
<input type="button" value="→ Search help"/>	

Line item selection

Status

Open items

Open at key date

Cleared items

Clearing date  to

Open at key date

All items

Posting date  to